

Article - Tax - Property

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§4–101.

- (a) There is a collector for each county in the State.
- (b) Except as otherwise provided by law, for each county, the governing body of the county shall appoint a collector on or before January 1 of each year.
- (c) Before taking office, each collector shall take the oath required by Article I, § 9 of the Maryland Constitution.
- (d)
 - (1) A collector is entitled to the compensation provided in the county budget.
 - (2) A collector may not receive separate compensation from the State for collecting State taxes.

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